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c 38 Retail Sales Tax Amendment Act, 1981

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CHAPTER 38

An Act to amend the Retail Sales Tax Act

Assented to October 30th, 1981

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Subsection 2 (9) of the *Retail Sales Tax Act*, being chapter 454 of the Revised Statutes of Ontario, 1980, is amended by inserting after “Act” in the second line “and the amount was not paid by the person to discharge liability under an assessment made under this Act”. s. 2 (9),
amended

- (2) Subsection 2 (10) of the said Act is repealed and the following substituted therefor: s. 2 (10),
re-enacted

(10) Subject to subsection 16 (8) and to subsection 17 (7), where an assessment or reassessment under this Act or the final decision of a court in proceedings commenced under section 23 establishes that the person assessed or reassessed or the appellant, as the case may be, has overpaid the tax payable under this Act for the period covered by the assessment or reassessment, the amount of such overpayment shall be refunded to him. Idem

- 2.—(1) Subsection 5 (1) of the said Act is amended by adding thereto the following paragraph: s. 5 (1),
amended

14a. tangible personal property sold as a conversion kit to be used to convert any vehicle powered by a gasoline or diesel engine into a vehicle that meets all of the requirements for exemption under paragraph 14.

- (2) Paragraph 55 of subsection 5 (1) of the said Act is amended by striking out “and periodicals” in the first line. s. 5 (1),
par. 55,
amended

- (3) Paragraph 68 of subsection 5 (1) of the said Act is repealed and the following substituted therefor: s. 5 (1),
par. 68,
re-enacted

68. tangible personal property that enters directly into and becomes part of real property that is a building or

structure and that, upon completion is owned by the governing board of a public hospital, school or university and used for school, university or hospital purposes, including a nurses' residence, if the cost of such tangible personal property is shown to have been directly and substantially borne by the school, university or public hospital, or the governing board thereof, that owns the building or structure into the construction of which such tangible personal property entered.

s. 22,
amended

- 3.** Section 22 of the said Act is amended by adding thereto the following subsection:

Idem

(2a) The Minister may accept a notice of objection under this section notwithstanding that it was not served in duplicate or in the manner required by subsection (2).

s. 45 (2) (d),
(ii, iii),
repealed

- 4.** Subclauses 45 (2) (d) (ii) and (iii) of the said Act are repealed.

Commence-
ment

- 5.—**(1) This Act, except subsection 2 (1), comes into force on the day it receives Royal Assent.

Idem

(2) Subsection 2 (1) shall be deemed to have come into force on the 20th day of May, 1981.

Short title

- 6.** The short title of this Act is the *Retail Sales Tax Amendment Act, 1981*.